

State of California  
BOARD OF EQUALIZATION  
  
CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS

**Regulation 4060. PAYMENT FOR CREDIT PURCHASES.**

*Reference:* Sections 30162, 30167, and 30168, Revenue and Taxation Code.

Payment for all deferred payment purchases of tax stamps or meter register settings made during each calendar month must be made to the board or the board's designee by the 25th day of the calendar month following the month in which the purchases were made. Remittance for such purchases shall be made payable to "State Board of Equalization." The privilege of making deferred payment purchases shall be suspended as long as a delinquent balance is owing therefor.

*History:* Adopted September 13, 1961.

Amended January 12, 1968.

Amended October 10, 1968, effective November 13, 1968.

Amended September 26, 2001, effective February 15, 2002. Replaced "indicia" with "stamps or meter register settings" and "bankbranch location" with "designated location."

Amended November 15, 2005, effective March 9, 2006. Replaced "at the designated location where the purchases were made, and must be made" with "to the board or the board's designee."